GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

Revenue Department - Prohibition and Excise – AP Excise (Grant of License of selling by Shop and Conditions of License) Rules, 2024 – Mode of payment of Retail Excise Tax (RET) for Permit Rooms – Amendment – Orders – Issued.

REVENUE (EXCISE.II) DEPARTMENT

G.O.MS.No. 430 **Dated: 19-11-2025**

Read the following:

1. GO Rt. No.582, Revenue (Excise) Department, Dated 29-08-2024.
2. GO Ms. No.210, Revenue (Excise) Department, Dated 30-09-2024.
3. GO Ms. No.211, Revenue (Excise) Department, Dated 30-09-2024
4. GO Ms. No.273, Revenue (Excise.II) Department, Dated 12-08-2025.
5. From the Director, E&P, AP. Lr.CR.No.6625/CPE/2025/F3, Dated:11.11.2025.

@@@@

ORDER:

In the circumstances reported by the Director of Excise and Prohibition, Andhra Pradesh in the reference 5th read above and after careful examination of the matter, the Government has decided to permit the collection of Retail Excise Tax (RET) for permit rooms in three instalments in lieu of a single lump sum payment. Accordingly, the Government also proposes to amend the Rule 24-A of Andhra Pradesh Excise (Grant of License of selling by Shop and conditions of license) Rules, 2024.

2. Accordingly, the following notification shall be published in an Extra-ordinary issue of the Andhra Pradesh Gazette dated 20.11. 2025.

NOTIFICATION

In exercise of the powers conferred by Section 72 read with Sections 17, 28 and 29 of the Andhra Pradesh Excise Act, 1968 (Andhra Pradesh Act 17 of 1968) and by Section 12 read with Sections 6 and 7 of the Andhra Pradesh (Regulation of Trade in Indian Made Foreign Liquor, Foreign Liquor) Act, 1993 (Andhra Pradesh Act 15 of 1993), the Governor of Andhra Pradesh hereby makes the following amendment to the Andhra Pradesh Excise (Grant of License of selling by Shop and conditions of license) Rules, 2024.

Amendment

In the said Rules the sub-rule 8 (ii) of Rule 24-A shall be read as:

8 (ii) The annual Retail Excise Tax for the permit room licence shall be payable in three equal instalments as follows:

a) First Instalment: On or before 20th November 2025
b) Second Instalment: On or before 20th March 2026
c) Third Instalment: On or before 20th July 2026

P.T.O.

Provided that, in cases where the Permit Room licence is granted after the commencement of the licensing period, the annual Retail Excise Tax shall be levied proportionately for the remaining duration of the licensing year. For the purpose of this calculation, any part of a month shall be considered as a full month.

3. The Director, Excise and Prohibition shall take necessary action accordingly.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

MUKESH KUMAR MEENA
PRINCIPAL SECRETARY TO GOVERNMENT

To
The Commissioner of Printing and Stationery and Stores Purchase, AP, Vijayawada
(He is requested to furnish 100 copies to Govt. and 500 copies to the Director, Excise & Prohibition, AP, Mangalagiri and 50 copies to the Commissioner, I&PR, Vijayawada)
The Director, Prohibition & Excise, A.P. Mangalagiri.
The Managing Director, AP State Beverages Corporation Limited, Mangalagiri.
Copy to:
The General Administration (Cabinet) Department, AP Secretariat, Velagapudi.
The Law Department.
The Accountant General, Andhra Pradesh, Vijayawada
The Commissioner, I&PR, AP, Vijayawada.
The PS to Principal Secretary to Hon'ble CM.
The PS to Chief Secretary to Government.
The PS to Hon'ble Minister for Prohibition and Excise.
The PS to Principal Secretary to Govt., Revenue (Excise) Department.
SF/SC.

// FORWARDED :: BY ORDER//

SECTION OFFICER